WEST VIRGINIA CODE: §11-12C-5

§11-12C-5. Annual fee of Secretary of State as attorney-in-fact.

Every domestic and foreign corporation and every domestic and foreign limited partnership shall pay an annual fee of $25 for the services of the Secretary of State as attorney-in-fact for the corporation or limited partnership, which fee is due and payable at the initial registration of the corporation and limited partnership and every year thereafter with the same return, collected by the same officers, and accounted for in the same way as the annual license tax imposed on corporations under this article. Notwithstanding any provision of this section to the contrary, a corporation or limited partnership that has made a valid election to file biennial reports pursuant to §59-1-2a(d)(3) of this code may, in lieu of the annual fee, pay a biennial fee of $50 at the time of filing its biennial report. The Tax Commissioner shall deposit one half of all attorney-in-fact fees collected under this section in the state General Revenue Fund and one half of the fees in the service fees and collections account established by §59-1-2 of this code for the operation of the office of the Secretary of State. Any balance of attorney-in-fact fees previously collected by the commissioner on behalf of the Secretary of State as provided by chapter 205, Acts of the Legislature, 1992, regular session, and remaining in the account to which those deposits were made by the commissioner on or before June 30, 2001, shall be transferred to the service fees and collections account established by §59-1-2 of this code for the operation of the office of the Secretary of State. The Secretary of State shall dedicate sufficient resources from that fund or other funds to provide the services required in this article.

WV Legislature